IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE FOURTEENTH DAY OF AUGUST
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION No.15619 OF 2006

Between:

M/s.Padmaja Graphics, rep. by its
Proprietor Mr.Vemulapalli Chandra Sekhar

..... PETITIONER

AND

The Joint Commissioner (CT) Legal,
Andhra Pradesh, Hyderabad,
And others.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.15619 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

The petitioner being a proprietary concern carrying on the business of printing books etc., is registered as dealer on the rolls of the 4th respondent, under the A.P. General Sales Tax Act. For the assessment year 2000-2001, the 4th respondent completed the assessment of the petitioner by order dated 12.10.2001. However, the 3rd respondent in purported exercise of the power under Section 14(4-C) of the APGST Act revised the assessment order of the 4th respondent by his proceedings dated 07.09.2004 and came to the conclusion that the petitioner is liable to pay certain amount of tax, the details of which may not be necessary for the present purpose. In the meanwhile, the 2nd respondent in purported exercise the power under Section 20(2) of the APGST Act sought to revise both the above-mentioned orders and eventually, the revisionary order was passed on 15.11.2005 determining the tax liability at Rs.1,19,174/-. Aggrieved by the same, the petitioner carried the matter before the Sales Tax Appellate Tribunal. Along with the appeal, it also filed an application seeking stay of the recovery of the above-mentioned amount of tax

during pendency of the appeal. The 1st respondent by his order dated 01.06.2006 rejected the said application. Hence, the present writ petition.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the tax pursuant to the revisionary order of the 2nd respondent on condition the petitioner deposits 50% of the tax due, as determined by the 2nd respondent, within a period of four weeks from today. The amount of tax, if any, paid already with reference to the assessment year in question, shall be given credit while computing the above-mentioned amount of 50%.

With the above direction, the writ petition is disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

14TH AUGUST, 2006
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

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WRIT PETITION No.15619 OF 2006

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14th AUGUST, 2006